

HOW TO FILE THE TAX EXEMPTION FORM FOR PURCHASES MADE WITH A CREDIT CARD

The purpose of this letter is to advise you of the current procedures to be followed in order to file the tax exemption form to the Ministry of Finance for **credit card purchases** made in Belgium, on the basis of Article 15 par 10. of the European directive 77/388/CEE et article 23 par 1. of the European directive 92/12/CEE.

The document is the only one accepted by the Ministry of Finance to justify the exemption and this document must bear the signature of a Contracting Officer from the Regional Contracting Office Benelux, located in Brussels.

We advise you to strictly adhere to the following procedure for the sole purpose of rapidly and efficiently settling formalities to get the VAT exemption.

- The cardholder will provide you with **two original copies** of said document. You must complete the block 5 of the forms entitled DESCRIPTION DES BIENS ET/OU DES SERVICES POUR LESQUELS L'EXONERATION DE LA TVA ET/OU DES DROITS D'ACCISE EST DEMANDEE or OMSCHRIJVING VAN DE GOEDEREN EN/OF DIENSTEN WAARVOOR VRIJSTELLING VAN BTW EN/OF ACCIJNZEN WORDT GEVRAAGD and **give them to the cardholder along with a copy of the invoice.**

The invoice should clearly indicate that the goods and/or services are exempted from the VAT and should bear the following statement : "VAT Exemption, Article 15 par 10. of the European directive 77/388/CEE et article 23 par 1. of the European directive 92/12/CEE". Upon receipt of your two duly completed original forms, a Contracting Officer will, complete the other side of the forms and forward them with the invoice to the Belgian VAT Administration Office, to be validated.

Upon completion of this procedure, a duly validated original copy will be sent to you and should be kept by you for VAT exemption justification purpose.

For questions and/or additional information, please call the **Agency Program Coordinator** at 02/717-9624